CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH COURT NO.IV

Excise Appeal No. 52912 / 2018

[Arising out of Order-in-Appeal BHO-EX-CUS-001-APP-656-17-18 dated 31.01.2018, passed by the Asstt. Commissioner (Audit) Circle Gwal;ior, CGST & Central Excise, Gwalior (MP)]

KRISHAK SAHAKARI SHAKKA
Karkhana Mydt, Raghogarh, Gunna (MP) **APPELLANT**

Vs.

COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, EXCISE AND CUSTOMS, GUNA **RESPONDENT**

APPEARANCE:
None for the Appellant
Shri Pradeep Gupta, Authorised Representative for the Department

CORAM:
HON'BLE MRS RACHNA GUPTA, MEMBER (JUDICIAL)

DATE OF HEARING/DECISION: June 17, 2021

FINAL ORDER No. 51622 /2021

PER RACHNA GUPTA

None is present for the appellant. Learned Departmental Representative has brought to the notice that appeal is of the year 2018. It was filed with delay. However, the delay was condoned subject to cost. It is mentioned that there has been subsequent regular absence on the part of the appellant. Even for mentioning about the compliance of payment of cost, none appeared except a letter which was sent to the Registry. It has also been mentioned that the concerned Counsel was contacted a day before, who has responded that the matter shall be adjourned in his absence.

2. In view of the submissions, file is perused. Perusal thereof shows that the condonation of delay application was allowed vide Order dated 26.11.2018. It was after three adjournments since

then that compliance of the said order was mailed by the appellant that too without making presence in person. That said compliance letter was sent on 5.04.2019, since then till date, there is not a single presence on part of the appellant. Further perusal reveals that vide Order dated 1.11.2019, one last opportunity was given to the appellant that too on the ground of appellant being Government department. In the land of Rule of law, such laxative attitude cannot be extended even to the Government departments specially with such casual attitude of the learned Counsel of the appellant as brought to the notice of the Tribunal.

3. In these circumstances, I am of the opinion that the appellant has been intentionally absenting and there is apparent non-prosecution on part of the appellant. Since the appeal is pending adjudication since 2018, I do not find it to be a case, in the given facts and circumstances to be adjourned any further. Consequent thereto, the appeal is hereby dismissed for non-prosecution.

(RACHNA GUPTA)
MEMBER (JUDICIAL)

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